Fred Harvey
account
Book
1887

ACCOUNT BOOK
FRED HARVEY

Fred Harvey

Day Book, - - - Page 1
Cash Book, - - - - " 30
Journal, - - - - - " 40
Bill Book, - - - - - " 85

Fred. L. Harvey

Fred. Harvey
Alvarado
Cal.

Fred. C. Harvey
Alvarado
Alameda Co.
Cal.

25756.33

1996.3.3.5

Oakland Jan. 1. 1887

	Fred Harvey commenced busines this day and invested cash			40,0000
	"			
	Fred Harvey owes J. S. Baker on account which is to be paid from the business			30000
	2.			
	Bought of Wm. Brown for cash 100 lbs Flour @ 6co			6500
	3.			
	Bought of H. W. Stevens on account 50 bbls Beef @ 15co			7500
	4.			
	Sold Henry Jones for Cash 25 bbls Flour @ 7co			1875
	5.			
	Sold Ford & Co. on account 25 bbls Flour @ 8co	200 00		
	25 " Beef . 17co	425 00		6250
	6.			
	Paid rent for store in cash			2500
	8			
	Paid H. W. Stevens cash to apply on account.			25000
	9.			
	Received cash of Ford & Co to apply on account			17500
	10.			
	Sold H. B. Martin for cash 20 bbls Flour			3750
	11			
	Paid H. W. Stevens cash on Ac			10000
	Amount Forward			73700

Oakland, Jan. 12, 1887

	Amount Forward			737000
	Bought of J. T. Hoay on			
✓	account			
	50 bbls Flour @ 7.00			35000
	13			
	Bought of C. H. Lacy for cash			
	50 bbls. pork @ 11.50	57500		
✓	50 " flour @ 6.50	32500		
	50 " beef @ 14.70	73750		163750
	15			
	Sold Moore & Collins on acct.			
✓	20 bbls beef @ 16.00	32000		
	10 " pork @ 14.00	14000		46000
	16			
	Received Cash of Ford & Co			
✓	on acct.			15000
	17			
	Bought of H. W. Stevens on			
✓	acct. 100 bbls Salt @ 2.25			22500
	18			
	Fred Harvey drew cash			
✓	from the business for			
	private use			7000
	19			
	Sold D. D. Bell for Cash			
✓	25 bbls Salt @ 2.75	6875		
	50 " Flour @ 7.50	37500		
	20 " Pork @ 13.50	24000		95375
	20			
	Paid Jas. T. Hoay cash in			
✓	full of account			35000
	22			
	Bought of Wm. Brown for			
	cash. 75 bbls Flour @ 6.00	45000		
✓	20 " Beef @ 14.00	28000		
	25 " Pork @ 11.00	27500		100500
	Amount Forward			1257825

Oakland, Jan 23, 1887.

	Amount Forward		1257625
	Sold Ford & Co on acct.		
✓	30 bbls Flour @ 6.75	202.50	
	15 bbls Salt @ 2.50 "	42.75	245.25
	24		
	Bought a safe for office		
✓	for cash		250.00
	"		
	Received cash of Moor &		
✓	Collins on account		150.00
	25		
	Paid J. S. Baker cash on		
✓	account		100.00
	"		
	Sold Mitchell Bros for		
	cash		
	10 bbls Beef @ 16.00	160.00	
✓	10 " Salt @ 2.90	29.00	
	5 " Pork @ 14.00	70.00	259.00
	26		
	Bought of Wells, Johnson		
	& Co on acct		
✓	25 bbls Lard 6250 @ 11½		718.75
	27		
	Bought two tons of coal		
✓	for office use for cash		10.30
	"		
	Received cash of Ford & Co		
✓	on acct.		250.00
	29		
	Bought of C. L. Gould for		
	cash.		
✓	40 bbls Flour @ 6.10	244.00	
	25 " Beef @ 13.70	343.75	587.75
	Amount Forward		15147.30

Oakland, Jan 30, 1887

Amount Forward

Sold Moor & Collins on acct

30	bbls	Lard 1250 lbs	@ 13¢	162 50	
12	"	Beef	@ 16 25	195 00	
7	"	Salt	@ 2.90	20 30	
15	"	Flour	@ 7.00	105 00	482 80
					1563 10

Oakland, Feb. 1, 1887.

	Paid Wells, Johnson & Co			
✓	cash to apply on acct			20000
	"			
	Paid last months Gas bill			
	in cash			
✓	Paid bookkeepers salary	500		
	for Jan.	7500		8000
	2			
	Bought of W. C. Cooper			
	50 bbls flour @ 7.00			35000
✓	Gave my note at six days			
	in payment			
	3			
	Sold Horton & Co for cash.			
✓	25 bbls pork @ 14.25	35625		
	15 " beef @ 16.75	25125		60750
	5			
	Received of Moore & Collins their			
✓	note at eight days to apply on			
	acct.			30000
	6			
	Bought of David Bailey on			
✓	acct.			
	20 bbls Sugar, 5000 lbs @ 11¼¢			56250
	7			
	Sold Jas. F. Hoag			
	5 bbls Sugar 1250 lbs @ 12½¢			15625
✓	Recd in payment cash	10000		
	Balance on account	5625		
	8			
	Received of Ford & Co cash on			
✓	acct			5000
	9			
	Sold F. W. Warren			
	20 bbls Salt @ 2.85	5700		
✓	5 " Lard 1250 lbs @ 13½¢	16875		22575
	Recd pay. by note 5 days with int.			
				253200

Oakland, Feb. 11, 1857.

	Amount Forward			253200
√	Paid my note of 2nd inst. in			
V	cash.			35000
	12			
√	Gave David Bailey my			
	note at ten days with int.			
V	to apply on acct.			40000
	13			
	Bought of W. A. Bancroft			
	10 ch Tea 400 lbs @ 70¢			42000
V	Paid him cash	12000		
	Balance in account	30000		
	14			
	Sold Wardwell & Vance for			
V	cash			
	20 bbls Beef @ 16cts			33000
	"			
V	Paid J. S. Baker cash on acct			5000
	15			
	Sold Ford & Co.			
	5 ch Tea 300 lbs @ 85¢	2550		
V	10 bbls Sugar 2000 lbs @ 12¼c	30625		56125
	Recd in payment cash	11125		
	Their note @ 3 mos for bal.	45000		
	16			
	Received of Moore & Collins			
V	cash for their note of 5th inst.			
	due to day.			30000
	17			
	Fred Harvey drew cash for			
√	private use			10000
	"			
	Received of F. Warren cash for			
	his note of 9th due today with			22600
V	int. Int. to date. 8 days	30		
(	Face of note	22570		
				526930

Oakland, Feb 18, 1857

	Amount Forward			5 2 6 9 30
	Bought of Wilson & Son			
	20 bbls of Buf at 13 75			2 7 5 00
V	Paid them cash	7 5 00		
	My note @ 90 days for balance	2 0 0 00		
	19			
	Sold Moore & Collins on acct			
V	50 bbls Flour @ 6 75			3 3 7 50
	20			
	Paid H W. Stevens cash on acct			2 4 5 20
V	Cash	4 5 25		
	Their note at 20 days	2 0 0 00		
	21			
	Bought of Barstow & Edgell			
V	for cash 300 lbs chese @ 13¾ ¢			4 1 25
	22			
	Ford & Co prepaid their note of			
V	15th Discount 2 mo, 26 da	6 42		4 5 0 00
	Received balance in cash	4 4 3 58		
	"			
V	Paid cash for set of Office books bought of Olis & Co Jan. 1,			5 0 00
	23			
	Bought of L. J. Peck on my note			
V	at 20 da			
	25 bbls pork @ 11 75	2 9 3 75		
	10 " beef @ 14	1 4 0 00		4 3 3 75
	24			
	Received of Moore & Collins cash			
V	on acct			2 0 0 00
	25			
	Paid my note of 12th inst. due today			
	with int. in cash			4 0 0 85
V	Face of note	4 0 0 00		
	Int. to date 13 days	85		
	Amount Forward			7 7 0 2 95

Oakland Feb. 26, 1887

	Amount Forward				7 7 0 2 95
	Sold Sicklie, Stover & Jackson				
	50 bbls Flour @ 6.00				3 4 5 00
V	Received cash	1 0 0 00			
	Bal. on acct.	2 4 5 00			
	"				
	Gave H.W. Stevens my note				
V	at nine days on acct.				2 0 0 00
	27				
	Sold Wardwell & Vance for				
	cash				
V	200 lbs Dairy cheese @ 15¢	3 0 00			
	23 bbls Salt @ 2.75	6 3 25			9 3 25
	28				
	Prepaid my note of 18 inst				2 0 0 00
V	Discount 83 days	2 73			
	Paid balance in cash	1 9 7 27			
	"				
	Paid rent of store in cash	2 5 00			
V	Paid bookkeepers salary in	7 5			1 0 0 00
	cash				
					8 6 4 1 20

Trial Balance, Feb. 25, 1887.

		Dr.	Cr.
1	Stock	475	4000
2	Cash	903963	702992
3	Mdse	800650	617750
4	J. S. Baker	150	300
4	H. H. Stevens	775	975
5	Ford & Co	87025	87025
5	James T. Hog	40625	350
6	Moore & Ellins	128030	650
6	Wells, Johnson & Co	200	71875
7	Expense	51530	
7	David Bailey	400	56250
8	Bills Pay.	950	158375
8	" Rec.	117575	97575
9	W. C. Bancroft		30000
9	Interest	85	30
10	Discount	642	273
10	Sickles, Stover, & Jackson	24500	
11	Real Estate		
11	College Bank		
		2449625	2449625

Oakland, Mar. 1., 1887

✓	Bought of H. W. Stevens on acct 20 bbls Pork @ 11.75			235
✓	2 Paid W. A. Bancroft cash on acct			100
✓	3 Sold Jas. F. Hoag 100 lbs Dairy Cheese @ 15½¢	1550		
✓	120 " G. H. Tea @ 85¢	102		11750
	Rec'd in payment cash	5000		
	Balance on acct.	6750		
✓	3 Student invested additional cash			1000
✓	4 Bought of Andrew Stebbins for cash House Lot 418 Main Street			200000
✓	5 Received of Moore & Hollins their note at 12 days with int. to apply on acct.			500
✓	" Sold Mitchell Bros. for cash 5 bbls Sugar 1250 @ 12¾¢			15937
✓	6 Bought of Wells, Johnson & Co 50 bbls Flour @ 7.00	350		
	25 " Beef @ 14.00	350		700
	Gave in payment cash	150		
	Bal. on a/c " note @ 60	300		
		25000		
✓	Rec'd of Sickles, Stover & Jackson Cash to apply on acct.			22500
	Amount Forward			503655

Amount Forward

Oakland Mar. 7, 1857.

	Amount Forward				503 68
✓	Recd of J. T. Hoag cash on acct				25
	"				
✓	Sold Clark Sons & Bradley on acct 3750 lbs. Lard @ 13⅛¢				492 18
	9				
	Sold D. B. Martin				
	20 bbls Pork @ 13 25	265			
✓	30 " Flour @ 8 25	247 50			
	15 " Beef @ 15 7½	236 25			748 75
	Recd Pay by Note @ 90 da				
	"				
	Paid Feb. Gas Bill				4 75
✓	in cash				
	10				
	Paid my note of Feb 26				
	favor of H. W. Stevens				200 00
✓	in cash				
	11				
	Received cash of Clark,				
✓	Sons & Bradley on a/c				200
	12				
	Prepaid my note of Feb 28				
✓	in favor of L. J. Peck due				
	Mar. 15				433 75
	Discount 6 da.		43		
	Bal. in cash	433 32			
	13				
	Paid David Bailey cash				
✓	on acct				62 50
	"				
	Bought of W. A. Bancroft				
✓	606 lbs tea @ 65¢	394			
	1600 x " coffee @ 28¢	448			842
	Gave my note in pay. at 10 days with int.	500	00		
	Bal. on acct.	339			
	Amount Forward				8041 81

Oakland, Mar. 14, 1857.

	Amount Forward			8 0 4 1 81
	Opened acct. at College Bank and deposited cash			1 0 0 0
	15 Sold Ford & Co			
✓	20 bbls Flour @ 5 25	1 6 5 00		
	15 " Beef @ 15 75	2 8 3 60		
	30 " Pork @ 13 50	4 0 5 00		8 5 3 50
	Recd in pay. cash	3 5 3 50		
	Their note at 10 da. with int.	3 0 0 00		
	Balance on acct.	2 0 0		
	16 Recd. cash of Ford & Co for			
✓	their note of Feb 21st due today			2 0 0
	17 Paid J. S. Baker cash in			
✓	full of acct.			1 5 0 00
	18 Bought of H. W. Stevens			
✓	100 bbls salt @ 2 15			2 1 5
	Paid by check on College bank			
	19 L. B. Martin prepaid			
✓	his note of 9th inst due June 10			7 4 8 75
	Discount to maturity	1 0 22		
	Rec'd. cash for balance	7 3 8 53		
	20 Sold D. V. Bell for cash			
✓	50 bbls salt @ 2 55			1 2 7 50
	Recd of Moore & Glenn for			
✓	their note of 6th inst due today			
	with int.			5 0 1 23
	Face of Note 6	5 0 0		
	Int. to date 15 da	1 23		
	Amount Forward			1 1 9 3 7 79

Oakland, Mar. 21, 1887.

	Deposited cash in College			1 1 8 3 79
✓	Bank			1 2 0 0
	22			
	Sold Wardwell & Vance			
✓	for cash			
	10 bbls Pork @ 13.50	1 3 7 50		
	10 " Beef @ 10.00	1 0 0		2 9 2 50
	23			
	Sold Henry F. Mixer the			
✓	house and lot on Main			
	for cash			2 3 0 0
	24			
	Student drew cash from			
✓	the business for private use			1 2 0
	25			
	Recd of Moore & Collins their			
✓	note @ 20 da. to bal. acct			1 3 0 80
	26			
	Sold Sickles, Stover & Jackson			
✓	800 lbs coffee @ .32¢	2 5 6		
	150 " tea @ 80¢	1 2 0		4 0 9
	Rec'd in pay. cash	3 0 9		
	Bal. on acct.	1 0 0		
	"			
	Paid my note of 13 inst. favor of			
	Bancroft. due today with int.			
✓	by check on College Bank.			
	Face of note	5 0 0 00		
	Int. to date	1 07		
	27			
	Gave W. A. Bancroft a			
✓	check on College Bank to			
	apply on acct.			5 0 0 00
	"			
	Recd cash of Sickles, Stover &			
✓	Jackson on a/c			5 0
	Amount Forward			1 6 8 4 59

Oaklands, Mar. 25, 1887.

	Rec'd cash of Ford & Co for their note of 15th inst due today with int:			16 84 59
✓	Face of note	3 00		
	Int to date		64	
	29			
	Paid Bookkeepers salary for the month in cash			75
✓	30			
	Rec'd cash of Clark, Sons & Bradley on a/c			100 00
✓	31			
	Deposited cash in College Bank			30 00
✓	"			
	Paid rent for store by check on College Bank			20
✓				200 44 59

Resource Inventories, Mar 31, 1887.

	Mdse.		
100 bbls	Flour @ 7.00	700	
50 "	Salt @ 3¢	1 06 50	
600 lbs	Tea @ 65¢	390	
800 "	Java coffee @ 28¢	224	1430 50
	Utensil		
	Office safe valued @	200	
	" Desks " @	00	300

Trial Balance, Mar. 31, 1887

		Dr	Cr
1	Stock	600	5000
2 7/13	Cash	3541 42	3200
3	Mdse	9994 50	9377 62
4	J. S. Baker	300	300
4	H. W. Stevens	775	1210
5	Ford & Co	1070 25	870 25
5	J. T. Hoag	473 75	375
6	Wells, Johnson & Co	200	968 75
7	Skinner	620 00	
7	David Bailey	462 50	562 50
8	Bills Pay.	2089 75	2389 75
8	Bills Rec	2854 80	2724 50
9	W. A. Bancroft	600	698
9	Interest	192	217
10	Discount	164	316
10	Sickles, Stover & Jackson	445	275
11	Real Estate	2100	2300
11	College Bank	5200	1241 07
12	Clark, Sons & Bradley	4919	300
		31731 77	31731 77

Oakland, April. 1, 1857

	L. W. Leonard has this day admitted as an equal partner the firm name to be and Leonard			
	"			
	Students investment shown by March Balance Sheet			5170 34
	"			
✓	L. W. Leonard invests cash equal to students Pur. Worth			5170 34
	"			
✓	Bought of Ward Bailey N.Y. on a/c. 40 bbls Sugar 10000 lbs @ 11½ ¢			1112 50
	2			
✓	Recd. of Ford & Co their note @ 25 da. on a/c			100
	3			
✓	Sold F. W. Warren N.Y. 10 bbls Sugar 2000 lbs @ 13¢			320
	Recd in payment Cash	50		
	Ino note @ 15 da. with Int.	200		
	Balance on a/c	70		
	"			
✓	Deposited cash in College Bank			350
	4			
✓	Gave Wells, Johnson & Co my note at 20 da. with int on a/c.			400
	5			
✓	Paid H. W. Stevens, cash on a/c			100
	"			
✓	Had Ford & Co note discounted at College Bank Face of note	100		
	Discount		41	
	Proceeds credited to our acct			9959
	Amount Forward			1497777

Oakland, April 6, 1887.

✓	Sold Moore & Ellms Buffalo					14	97 77
	53 bbls Flour @ 8.25						4 12 50
	Recd. in payment their note						
	@ 30 da for		1	50			
	Bal. on acct.		2	62	50		
	7						
✓	Accepted David Bailey's						
	draft on us at 10 days sight						
	favor E. R. Andrews pay-						
	able at College Bank to apply						
	on acct.						5 00
	8						
✓	Drew a draft at 30 da. from						
	date on Ford & Co. Baltimore						
	and had it discounted at						
	College Bank						
	Face of Draft		1	00			1
	Discount 33 da.				54		
	Recd. Cash.						99 46
	"						
✓	Accepted W. A. Bancrofts draft						
	on us favor of himself at 3 da.						
	sight to balance a/c						3 8
	9						
✓	B't of W. A. Bancroft, Boston						
	20 chests tea 1200 lbs @ 65¢						7 80
	Gave in pay. check on C. Bank		5	00			
	Bal. on acct.		2	80			
	10						
✓	Paid Wells, Johnsons & Co's						
	sight draft on us favor of						
	E. S. Briggs by check of						
	College Bank						1 00
	"						
✓	Deposited Cash in College						
	Bank						1 500
	Amount Forward					154	07 70

Oakland, April 11, 1857.

	Amount Forward			1840773
✓	Accepted H. W. Stevens draft on us at 30 da. from Apr. 6, favor Howe & Ortoli for		200	
	12			
✓	Sold Clark, Sons & Bradley on a/c 10 chests tea 600 lbs @ 75¢	450		
	5 mats coffee 400 lbs @ 32¢	128	578	
	13			
✓	Prepaid note given Wells Johnson and Co, Mar 6 Face of Note	200		
	Discount off to maturity 25 days Paid balance by check on College Bank	120	298	77
	14			
✓	Drew a draft on Clark, Sons Bradley @ sight and remitted it to Lloyd Bailey on acct		300	
	"			
✓	Paid our acceptance of 8th inst favor of Bancroft due today in cash		35	
	15			
✓	Recd cash of Sicklin, Stover & Jackson on a/c		50	
	16			
✓	Recd. from Moore & Collins to apply on a/c their draft @ 3 da. sight on L. M. Horton which Horton accepted		200	
	17			
✓	Recd cash of Moore & Collins for their note of Mar 20 due today			12030
	Amount Forward			2020480

Oakland, April 18, 1887

	Amount Forward				2 0 3 0 5 80
✓	Prepaid our acceptance of 11th inst. favor Horte & Orton.				
	Face of acceptance	2 0 0			
	Discount to maturity 23 da.		75		
	Paid bal. in cash				1 9 9 25
	19				
✓	Sold R. H. Rainard on a/c 50 bbls Salt @ 2.50				1 2 7 50
	20				
✓	Our acceptance of 7 inst favor Andrews due today at College Bank has been charged by the banks to our acct.				5 0 0
	21				
✓	J. W. Warren paid his note of 3rd inst and int. due today in cash				2 0 0 59
	Face of Note	2 0 0			
	Int. to date		59		
	22				
✓	Drew a draft at 60 da from date on Sicklis, Stover, & Jackson and remitted it to H. W. Stevens on acct less discount				
	Face of draft	1 0 0			
	Discount off 63 da		1 05		
	Charged the bal. to his a/c				9 8 95
	"				
✓	Recd. Cash of L. L. Horton for his acceptance of 16 inst. due today				2 0 0
	"				
✓	Paid rent for Store in cash				2 5
	23				
✓	Recd. of R. H. Rainard his note @ 25 da with int. to apply on acct				5 0
	Amount Forward				2 1 6 0 4 99

Oakland, April 24, 1897

	Amount Forward.			2160409
✓	F. L. Harvey drew cash from business for private use.			50
	25			
✓	Drew a draft on F. W. Warren @ 30 da. sight. favor of ourselves to bals. acct. and sent draft to him to be accepted and returned Amount of Draft.			75
	26			
✓	Bot of Buckman & Ordway 20 hhd Molasses 1260 gals. @ 05¢	630		
	Accepted their draft on us favor themselves, at 60 da. sight-			315
	Balance on a/c			315
	"			
✓	Deposited cash in Oligee Bank			1000
	27			
✓	F. W. Warren returned draft accepted. Acceptance dated apr 26			75
	"			
✓	Paid our note of 4 mos. favor Wells. Johnson & Co Dmt. due today by check on Oligee Bank			
	Face of Note			400
	Int to date			101
	28			
✓	Paid W. A. Bancroft on a/c by check on Oligee Bank			175
	29			
✓	Paid Book-keepers salary in Cash			75
	30			
✓	A fire in our store last night damaged our entire stock of tea Sold entire lot today at auction for cash 1200 lbs @ 25¢			300
	Amount Forward			2438660

Oakland, Apr 30, 1887.

	Amount Forward						24	38	56	60
V	Discounted F. W. Warrens									
	acceptance, recd. 27th inst									
	at Bligh Bank									
	Face Acceptance			75						
	Discount off 29 da				36					
	Recd cash for the proceeds								74	64
							24	46	02	24

	Trial Balance, Apr. 30, 1887	Dr.					Cr.				
L.F.											
15	Fred C. Harvey			50				51	70	34	
15	C. W. Leonard							51	70	34	
15	Cash	66	16	75			54	87	23		
16	Mdse.	3	94	3			1	74	3		
16	David Bailey			800			1	21	2	50	
16	Bills Rec			900	30			70	5	30	
17	Bligh Bank	90	55	52			19	75	25		
17	Wells, Johnson & Co			500				76	87	50	
17	L. W. Stevens			398	95			43	5		
17	Bills Pay	1	43	8			1	75	3		
15	Moore & Elms			26	2	50			20	0	
15	W. A. Bancroft			21	3				31	8	
15	Clark, Sons, & Bradley			77	0	19			30	0	
15	Sickles, Stover, & Jackson			17	0				15	0	
15	R. H. Bayward			12	7	50				50	
15	James T. Hay			9	8	75					
19	Expense			40	0						
19	Beckman & Ordway								31	5	
19	Discount				23	6				1	95
19	Interest				1	51					59
		260	75	6	38		260	75	6	38	

Inventories, Apr. 30, 1857

Mdse

50 bbls Flour	@ $7 00		3 5 0		
30 " Sugar	7500 lbs @ 11½ ¢		8 3 4 37		
400 lbs Coffee	@ 25 ¢		1 1 2		
1260 gals. molasses	@ 50 ¢		6 3 0		19 26 37

Expense

Office safe valued	@		2 2 5		
" Books	"		4 0		2 6 5

Oakland, July 1, 1887

Commenced this day in grain and commission business investing cash 6000

2.

Bought of D. Woods for cash
3000 bu White Oats @ 40¢ 900

3.

Shipped G. H. Wheeler, Bristol to be sold in my acct and risk
1000 bu W. Oats invoiced @ 45¢ 450
Paid cartage in Cash 5

5.

Recd from J. B. Clark, Clyde, to be sold on his acct. and risk
500 bu Red Wheat
Paid freight in cash 30

7.

Recd from G. H. Wheeler an Account Sales of the shipments made him 3rd inst.
My net proceeds remitted in cash 485

8.

Sold for cash from Clarke Bin No. 1
500 bu R. Wheat @ 150 750

Closed Clarke Bin No. 1 and rendered an Acct Sales
My Charge for Storage 1¢ per bu 5
" Com. 3% on Sales 18 23
J. B. Clarks Net Proceeds remitted to him in cash 700

10.

Bo't of J. B. King on acct.
1000 bu Barley @ 90¢ 900

10220

Oakland, July 10, 1887.

	Amount Forward			1 0 2 2 0
	Paid Dodge & Hardys Bill of Office Books in cash			3 1 25
11	Shipped Dow & Todd, Lodi, to be sold on my acct and risk 250 bu. Wt. Oats, @ 45¢ Paid cartg in cash			1 1 4 50 2
12	Bot of Wm B. Hoyt, on my note @ 10 da. with int. 3500 bu Barley @ 90¢			3 1 5 0
13	Recd from W. J. Corning, Waterloo. to be sold on his acct and risk 1000 bu. White Wheat Paid freight in cash			6 5
15	Sold A. C Hubbard on his note at 5 da, from Corning & Co. No. 1 400 bu. W. Wheat, @ 1¢			5 6 0
16	Paid J. C King Cash on acct.			3 0 0
17	Rec'd from Dow & Todd, Lodi, an account Sales of the Shipment. made them on 11 inst. Net Proceeds to our credit			1 0 2 7 5
	Sold Jno. L. Mason, Richfield on a/c.			
	250 bu. Wt. Oats, @ 50¢	1 2 5		
	1500 " Barley @ 1¢	1 5 0 0		1 6 2 5
18	Recd from J. B. Clark, Clyde (2nd bu.) to be sold on his acct and risk 300 bu Red Wheat @ Paid Freight in cash			1 5

Oakland, July 19, 1887

	Amount Forward			161	86 50
	Sold Robert G. Laidlaw on a/c				
	@ 10 da, from Comings Cer. No 1				
	600 bu W. Wheat @ 1.42½			855	
	"				
	Closed Comings Cer. No 1.				
	and rendered an Account Sales				
	Storage @ ⅝ per bu		10		
	Commission 2% on sales		28 21		
	W. J. Comings Net proceeds				
	placed to this credit			130	876
21					
	Shipped G. K. Wheeler, Bristol				
	(2nd Shipment) to be sold on my				
	acct. and risk,				
	500 bu W. Oats, @ 45¢		325		
	500 bu. Barley @ 90¢		450		675
22					
	Sold for Cash from Clarks				
	Cer No. 2				
	100 bu. R. W. Wheat, @ 1.35			135	
23					
	N. C. Hubbard paid his note of				
	15 inst. in cash. Remitted the				
	Cash to W. J. Comings on acct			560	
24					
	Bot of C. H. Mathews, on my				
	note @ 20 da with int				
	3000 bu Mixed Oats @ 40¢			1200	
	"				
	Rec'd. from Morey & Richmond				
	to be sold on their acct and risk				
	800 bu Corn				
	Paid freight in cash			60	
25					
	Paid my note of 12 mos in cash.			3156	72

Oakland, July 25, 1887

Amount Forward		23127	26
Shipped to M. & D. Fisher Easton to be sold on my acct and risk			
2000 bu. Mixed Oats @ 40¢	800		
1500 " Barley @ 90¢	1350	2150	
Paid insurance in cash		10	75
26			
Rec'd. from G. H. Wheeler, Bristol an Account Sales of the shipment made him on 21st inst.			
My net Proceeds remitted in cash		798	99
Rec'd. cash of Dow & Todd in full of acct.		102	75
27			
Accepted W. J. Cornings draft on me at 25 da. sight to apply on acct		500	
29			
Sold for cash from Clarks Co. No. 2. 100 bu. Wheat @ 1.37		137	
30			
Rec'd of of R. G. Laidlaw his note at 20 da. with int. to bal. a/c		852	
31			
Paid rent of warehouse for the month		50	
& laborer's services in full, 25, in cash		25	
		27651	

Inventories July 31, 1887.

Moise			
1000 bu. Barley @ 90¢	900		
1000 " Oats @ 40	400	1300	
Shipment to M. & D. Fisher No. 1.		2160	75

Cash Receipts

Jan.	1	Cash Investment	4000		
"	4	Mdse - Sold H. W. Jones	187	50	
"	9	Ford & Co - To apply on a/c	175		
"	10	Mdse - Sold D. B. Martin	307	50	
"	16	Ford & Co - To apply on a/c	150		
"	19	Mdse - C. C. Bell	953	75	
"	24	Moore & Collins on a/c	150		
"	25	Mdse - Mitchell	259		
"	27	Ford & Co on a/c	250		
			6432	50	
			6432	50	

Cash Receipts

Feb	1	Amount on Hand	1392	20	
"	3	Mdse - Horton & Co	607	50	
"	7	" - J. F. Hoag	100		
"	8	Ford & Co - On a/c	50		
"	14	Mdse - Wardwell & Vance	330	25	
"	15	" - Ford & Co	111	25	
"	16	Bills Rec Moore & Collins	300		
"	17	" " " Dub F. W. Warren	226	05	
"	21	Ford & Co On a/c	45	25	
"	22	Bills Rec Ford & Co	443	58	
"	24	Moore & Collins - On a/c	200		
"	26	Mdse - Suckles, Stover & Co	100		
"	27	" Wardwell & Vance	93	25	
			3999	08	
			3999	08	

Cash Disbursements

Jan	2	Mdse - Bought of W. Brown		6 50	
"	6	Expense - Paid rent for store		25	
"	8	H W. Stevens - To apply on a/c		2 50	
"	11	" " " " " "		1 00	
"	13	Bought Mdse of C. D. Lacy		1 63	7 50
"	18	Student drew cash for private		75	
"	20	J. T. Hag on full of a/c		3 50	
"	22	Mdse - Wm Brown		10 00	
"	24	Expense - Safe		2 50	
"	25	J. S. Baker on a/c.		1 00	
"	27	Expense - Coal.			10 30
"	29	Mdse. C. B. Gould			58 75
				50	4 05
"	31	By Bal. Cash on Hand		139	2 20
				64	32 50

Cash Disbursements

Feb.					
"	1	Wells, Johnson & Co - On a/c		2 00	
"	2	Expense - Gas & Bookkeeper 75		80	
"	11	Bills Pay. Note of 2nd inst.		3 80	
"	13	Mdse - Bot of Bancroft		1 20	
"	14	J. S. Baker - On a/c		50	
"	17	Student for private use.		1 00	
"	18	Mdse - Bot of Wilson & Son		70	
"	20	H W. Stevens On a/c		2 25	
"	21	Mdse - Barstow & Hodges			41 25
"	22	Expense - Office Books			50
"	25	Bills Pay. & Int		4 00	80
"	28	" " Note of 15th inst.		1 97	27
"	"	Expense Rent 25 Bookkeeper 75		1	00
				19	99 37
		By Bal. Cash on Hand		20	09 71
				399	08

Cash Receipts

Mar	1	Amount on Hand		200	97	1
"	2	Mdse – Hoag			50	
"	3	Investment		1000		
"	5	Mdse – Mitchell Bros.			159	38
"	7	S. S. & J. – On a/c			225	
"	7	Hoag – On a/c			25	
"	11	C. S. & B – " "			200	
"	15	Mdse – Ford & Co			308	50
"	16	B. Rec. – " " "			200	
"	19	" " – Martin			735	53
"	19	Mdse – D. V. Bell			127	50
"	20	Bills Rec – Of 15th inst due today			501	23
"	22	Mdse – Waldwell & Vance			292	53
"	23	Real Estate – Mixer		3300		
"	26	Mdse – Suckles & Co			209	
"	27	Suckles & Co – On a/c			50	
"	28	Bills Rec – Of 15th inst –			306	64
"	30	C. S. & B – On a/c			100	
				884	199	

Cash Receipts

Apr.	1					
"	1	Amount on Hand			341	42
"	1	Leonards – Investment		5170	34	
"	3	Mdse – Sold Warren			50	
"	8	Bills Rec. – Ford & Co			99	46
"	15	Suckles & Co – On a/c			50	
"	17	Bills Rec – Moore & Ellis			130	30
"	21	" " – F. W. Warren			200	59
"	22	" " – L. Horton			200	
"	30	Mdse – At Auction			300	
"	30	Bills Rec – Warren			74	64
				616	75	

Cash Disbursements

Mar	2	W. A. Bancroft – On a/c		100	
"	4	Real Estate – Stebbins	2000		
"	6	Mdse – Wells, Johnson & Co		150	
"	9	Expense – Gas Bill			475
"	10	Bills Pay. – Stevens		200	
"	12	" " – Peck		4332	
"	13	David Bailey – On a/c		6200	
"	14	College Bank – Deposit	1000		
"	17	J. S. Baker – Full of a/c		150	
"	21	College Bank – Deposit	1200		
"	24	F. C. Harvey – For private use		120	
"	29	Expense – Book Kicker		75	
"	31	College Bank – Deposit.	3000		
"	31	By Balance. Cash on Hand		341	42
				8841	99

Cash Disbursements

Apl					
"	3	College Bank – Deposit	2500		
"	5	H. W. Stevens – On a/c		100	
"	10	College Bank – Deposit	1000		
"	14	Bills Pay – Bancroft		85	
"	18	" " – Howe & Orton		1995	
"	22	Expense – Store rent		25	
"	24	Student – Private use		50	
"	26	College Bank – Deposit	1000		
"	29	Expense – Bookkeeper		75	
"	30	By Balance Cash on Hand		1129	00
				6616	75

Cash Receipts

July	1	Cash Investment		6	0	00
"	7	Shipment to Whitlow No. 1 ---- Proceeds		4	8	5
"	8	Clarks Cr. No. 1. ---- Mdse		7	5	0
"	22	" " " 2,		1	3	5
"	26	Shipment to Whitlow No. 2 -- Proceeds		7	9	8 99
"	26	Orr & Todd --- In Full of a/c		1	0	2 75
"	29	Clarks Cr. No. 2. ---- Mdse		1	3	7
			8	4	0	8 74

Cash Disbursements

July	2	Mdse ---- Bot of D. Woods	9	0	0	
	3	Shipment to Wheeler No. 1. -- Cart'g			5	
	5	Clark's Cor No. 1 ---- Freight		3	0	
	8	" " " 1. ---- Proceeds	7	0	0	
	10	Expense ------- Stationary		3	1	25
	11	Shipment to Dow & Todd No. 1. -- Cart'g			2	
	13	Cornings Cor. No. 1. ---- Freight		6	5	
	16	J. C. King ------- On a/c	3	0	0	
	18	Clarks Cor No. 2. Freight		1	8	
	24	Morey & Co's Cor. No. 1. -- "		6	0	
	25	Bills Pay ------ Wm B. Hoyt	3	1	5	6 73
	25	Shipment to M. & D. Fisher -- Insur.		1	0	75
	31	Expense ------- Rent & Labor		7	5	
			5	3	5	3 73
	31	By Balance Cash on Hand	3	0	5	5 01
			8	4	0	8 74

Oakland, Jan 1, 1887.

		Dr.	Cr.
2	Cash	4000 00	
1	To Fred Harvey		4000 00
	1		
1	Fred Harvey	300 00	
4	To J. S. Baker		300 00
	2		
3	Mdse	650 00	
2	To Cash		650 00
	3		
3	Mdse	750 00	
4	To H. W. Stevens		750 00
	4		
2	Cash	187 50	
3	To Mdse		187 50
	5		
5	Ford & Co	625 00	
3	To Mdse		625 00
	6		
7	Expence	25 00	
2	To Cash		25 00
	8		
4	H. W. Stevens	250 00	
2	To Cash		250 00
	9		
2	Cash	175 00	
5	To Ford & Co		175 00
	10		
2	Cash	307 50	
3	To Mdse		307 50
	11		
4	H. W. Stevens	100 00	
2	To Cash		100 00
	12		
3	Mdse	350 00	
5	To J. T. Hoay		350 00
	Amount Forward	7720 00	7720 00

Oakland, Jan 13, 1857. Dr Cr

		Amount Forward	772000		772000
3	Mdse		163750		
2		To Cash			163750
		15			
6	Moore & Collins		46000		
3		To Mdse			46000
		16			
2	Cash		15000		
5		To Ford & Co			15000
		17			
3	Mdse		22500		
4		To H. W. Stevens			22500
		18			
1	Fred Harvey		7500		
2		To Cash.			7500
		19.			
2	Cash		95375		
3		To Mdse			95375
		20			
5	Jas. T. Gray		35000		
2		To Cash			35000
		22			
3	Mdse		100500		
2		To Cash			100500
		23			
5	Ford & Co		24525		
3		To Mdse			24525
		24			
7	Expence		25000		
2		To Cash			25000
		25			
2	Cash		15000		
6		To Moore & Collins			15000
		25			
4	J. S. Baker		10000		
2		To Cash			10000
		Amount Forward	1332150		1332150

Oakland, Jan 25, 1887 Dr Cr

		Amount Forward					1	3	3	2	7	50					1	3	3	2	1	50
2	Cash							2	5	9	00									
3		To Mdse															2	5	9	00
		26																		
3	Mdse							7	1	8	75									
6		To Wells, Johnson & Co.															7	1	8	75
		27																		
7	Expence								1	0	30									
2		To Cash																1	0	30
		"																		
2	Cash							2	5	0	00									
5		To Ford & Co.															2	5	0	00
		29																		
3	Mdse.							5	8	7	75									
2		To Cash															5	8	7	75
		30																		
6	Moore & Collins							4	8	2	80									
3		To Mdse															4	8	2	80
							1	5	6	3	0	60					1	5	6	3	0	10

Oakland, Feb. 1, 1887. Dr. Cr.

6	Wells, Johnson & Co		200 00		
2	To cash				200 00
	1				
7	Expence		80 00		
2	To cash				80 00
	2				
3	Mdse		350 00		
8	To Bills Payable				350 00
	3				
2	Cash		607 00		
3	To Mdse				607 00
	5				
8	Bills Receiveable		300 00		
6	To Moore & Collins				300 00
	6				
3	Mdse		562 50		
7	To David Bailey				562 50
	7				
3	Sundries To Mdse				156 25
2	Cash		100 00		
5	Koay		56 25		
	8				
2	Cash		50 00		
5	To Ford & Co.				50 00
	9				
8	Bills Receiveable		225 75		
3	To Mdse				225 75
	11				
8	Bills Payable		350 00		
2	To cash				350 00
	12				
7	David Bailey		420 00		
8	To Bills Payable				420 00
	13				
3	Mdse To Sundries		420 00		
2	Cash				120 00
9	Bancroft				300 00
	Amount Forward		3701 50		3701 50

Oakland, Feb. 14, 1887.

		Amount Forward		370150		370150
2	Cash			33000		
3		To Mdse				33000
		"				
4	J.S. Baker			5000		
2		To Cash				5000
		15				
3	Sundries	To Mdse.				56125
2	Cash			11120		
8	Bills Rec.			45000		
		16				
2	Cash			30000		
8		To Bills Rec.				30000
		17				
1	Stock			10000		
2		To Cash				10000
		"				
2	Cash	To Sundries		22605		
8		Bills Rec.				22575
9		Int.				30
		18				
3	Mdse	To Sundries		27500		
2		Cash				7500
8		Bills Pay				20000
		19				
6	Moore & Collins			33750		
3		To Mdse				33750
		20				
4	H.W. Stevens			22500		
2		To Cash				22500
		21				
5	Sundries	To Ford & Co				24525
2	Cash			4525		
8	Bills Rec			20000		
		11				
3	Mdse			4125		
2		To Cash				4125
		Amount Forward		639280		639280

Oakland, Feb. 22, 1887.

	Amount Forward	639280		639280	
8	Sundries To Bills Rec'd			45000	
10	Discount	642			
2	Cash	44358			
	"				
7	Expense	5000			
2	To Cash			5000	
	23				
3	Mdse	43375			
8	To Bills Payable			43375	
	24				
2	Cash	20000			
6	To Moore & Ellins			20000	
	25				
2	Sundries To Cash			40085	
8	Bills Pay	40000			
9	Int	85			
	26				
3	Sundries To Mdse			34500	
10	Suckle, Stover & Jackson	24500			
2	Cash	10000			
	"				
4	H W. Stevens	20000			
8	To Bills Pay			20000	
	27				
2	Cash	9325			
3	To Mdse			9325	
	28				
8	Bills Pay. To Sundries	20000			
10	Discount			273	
2	Cash.			9727	
	"				
9	Expence	10000			
3	To Cash			10000	
	Amount Forward	876565		876565	

Oakland, Mar. 1, 1857. Dr. Cr.

3	Mdse			235			
4		To H.W. Stevens				235	
			2				
9	W. A. Bancroft			100			
2		To Cash				100	
			3				
3	Sundries	To Mdse				117	50
2	Cash			50			
5	Hay			67	50		
			"				
2	Cash			1000			
1		To Stock				1000	
			"				
11	Real Estate			2000			
2		To Cash				2000	
			5				
8	Bills Rec.			500			
6		To Moore & Collins				500	
			"				
2	Cash			15	38		
3		To Mdse				15	38
			6				
3	Mdse	To Sundries		700			
2		Cash				150	
8		Bills Pay				300	
6		Wells, Johnson & Co				250	
			7				
2	Cash			225			
10		To Sickles, Stover & Jackson				225	
			"				
2	Cash			25			
5		To J. F. Hay				25	
			"				
12	Clark, Sons, & Bradley			49	19		
3		To Mdse				49	19
		Amount Foward		55540	7	55540	7

Oakland, Mar 9, 1887.

		Dr.	Cr.
	Amount Forward	5554 07	5554 07
8	Bills Rec	748 75	
3	To Mdse		748 75
	"		
7	Expense	4 75	
2	To Cash		4 75
	10		
9	Bills Pay	200	
2	To Cash		200
	11		
2	Cash	200	
12	To Clark Sons & Bradley		200
	12		
8	Bills Pay To Sundries	433 75	
10	Discount		43
2	Cash		433 32
	13		
7	David Bailey	62 50	
2	To Cash		62 50
	"		
3	Mdse To Sundries	838	
8	Bills Pay		500
9	Bancroft		338
	14		
11	College Bank	1000	
2	To Cash		1000
	15		
3	Sundries To Mdse		853 50
2	Cash	353 50	
8	Bills Rec	300	
5	Ford & Co	200	
	16		
2	Cash	200	
8	To Bills Rec		200
	17		
4	J. S. Baker	150	
2	To Cash		150
	Amount Forward	10245 32	10245 32

Oakland, Mar. 18, 1887.

			Dr	Cr
		Amount Forward	1024532	1024532
3	Mdse		215	
11		To College Bank		215
		19		
8	Sundries	To Bills Rec		74875
10	Discount		1022	
2	Cash		73853	
		11		
2	Cash		12750	
3		To Mdse		12750
		20		
2	Cash	To Sundries	50123	
8		Bills Rec		500
9		Int		123
		21		
11	College Bank		1200	
2		To Cash		1200
		22		
13	Cash		29250	
3		To Mdse		29250
		23		
13	Cash		2300	
11		To Real Estate		2300
		24		
1	Stock		125	
13		To Cash		125
		25		
5	Bills Rec		13030	
6		F Moore & Elms		13030
		26		
3	Sundries	To Mdse		409
13	Cash		209	
10	Suckles, Stover & Jackson		200	
		27		
11	Sundries	To College Bank		30107
8	Bills Pay		500	
9	Int		107	
		Amount Forward	1679567	1679567

Oakland, Mar. 27, 1857.

			Dr.			Cr.		
		Amount Forward	16	79	67	16	79	67
9	W. A. Bancroft			500				
11		To College Bank					500	
		"						
13	Cash			50				
10		To Suckley, Stover & Co					50	
		28						
13	Cash	To Sundries		300	64			
4		Bills Rec					300	
9		Int						64
		29						
7	Expense			75				
12		To Cash					75	
		30						
13	Cash			100				
12		To Clark, Sons, Bradley					100	
		31						
11	College Bank		3	000				
13		To Cash				3	000	
		"						
7	Expense			25				
11		To College Bank					25	
			20	846	31	20	846	31

Oakland, Apr. 1, 1857. Dr. Cr.

15	Cash					5	1	7	0	34	
15		To Leonard									5 1 7 0 34
	1										
16	Mdse					1	1	1	2	50	
16		To David Bailey									1 1 1 2 50
	2										
16	Bills Rec.						1	0	0		
16		To Ford & Co									1 0 0
	3										
16	Sundries	To Mdse									3 2 5
15	Cash							5	0		
16	Bills Rec						2	0	0		
17	Warren							7	5		
	3										
17	College Bank					2	5	0	0		
15		To Cash									2 5 0 0
	4										
17	Wells, Johnson & Co						4	0	0		
17		To Bills Pay.									4 0 0
	5										
17	H. M. Stevens						1	0	0		
15		To Cash									1 0 0
	5										
16	Sundries	To Bills Rec.									1 0 0
19	Discount								41		
17	College Bank						9	9	59		
	6										
16	Sundries	To Mdse									4 1 2 50
16	Bills Rec						1	5	0		
18	Moore & Ellins						2	6	2	00	
	7										
16	David Bailey						5	0	0		
17		To Bills Pay									5 1 0
	8										
16	Sundries	To Ford & Co									1 0 0
19	Discount								54		
15	Cash						9	9	46		
		Amount Forward				10	8	2	0	34	10 8 2 0 34

Oakland, April 8, 1887. Dr. Cr.

	Amount Forward	10820	34	10820	34
18	Bancroft	38			
17	To Bills Pay			38	
	9				
16	Mdse To Sundries	780			
17	College Bank			500	
18	Bancroft			280	
	9				
17	Wells, Johnson & Co	100			
17	To College Bank			100	
	10				
17	College Bank	1500			
15	To Cash			1500	
	11				
17	Stevens	200			
17	To Bills Pay			200	
	12				
18	Clark, Sons & Bradley	578			
16	To Mdse			578	
	13				
17	Bills Pay To Sundries	300			
19	Discount			1	23
17	College Bank			298	77
	14				
16	David Bailey	300			
18	To Clark, Sons & Bradley			300	
	14				
17	Bills Pay	38			
15	To Cash			38	
	15				
15	Cash	50			
18	To Sickles & Co			50	
	16				
16	Bills Rec.	200			
18	To Moore & Collins			200	
	Amount Forward	14904	34	14904	34

Oakland, April 17, 1887 Dr Cr.

		Amount Forward	14	904	34	14	904	34
15	Cash			130	30			
16		To Bills Rec					130	30
		18						
17	Bills Pay	To Sundries		200				
19		Discount						75
15		Cash					199	25
		19						
18	R. H. Barnard			127	50			
16		To Mdse					127	50
		20						
17	Bills Pay			500				
17		To College Bank					500	
		21						
15	Cash	To Sundries		200	59			
16		Bills Rec					200	
19		Int						59
		22						
18	Sundries	To Sickles & Co					100	
19	Discount			1	05			
17	H. W. Stevens			98	95			
		22						
15	Cash			200				
16		To Bills Rec					200	
		"						
19	Expense			25				
15		To Cash					25	
		23						
16	Bills Rec			50				
18		To Barnard					50	
		24						
15	F. C. Harvey			50				
15		To Cash					50	
		25						
16	Mdse	To Sundries		630				
16		Bills Rec.					315	
19		Beekman & Ordway					315	
		Amount Forward	17	117	73	17	117	73

Oakland, April 26, 1887, Dr. Cr.

	Amount Forward	17	117	73	17	117	73
17	College Bank	1	000				
15	To Cash				1	000	
	27						
16	Bills Rec.		75				
17	To F. W. Warren					75	
	28						
17	Sundries To College Bank					401	51
17	Bills Pay		400				
19	Int		1	51			
	28						
18	Bancroft		175				
17	To College Bank					175	
	29						
19	Expense		75				
15	To Cash					75	
	30						
15	Cash		300				
16	To Mdse					300	
	30						
16	Sundries To Bills Rec					75	
19	Discount			36			
15	Cash		74	64			
		19	219	24	19	219	24

Oakland, July 1. 1887

22	Cash		6000		
21		To Stock			6000
	2				
21	Mdse		900		
22		To Cash			900
	3				
21	Shipment to G. H. Wheeler No. 1.		455		
		To Sundries			
22		Mdse			450
22		Cash			5
	5				
21	J. B. Clarks Con. No. 1.		30		
22		To Cash			30
	7				
22	Cash		455		
21		To Shipment Wheeler No. 1.			455
	8				
22	Cash		750		
21		To Clarks Con. No. 1.			750
	9				
21	Clarks Con. No. 1.		720		
		To Sundries			
22		Storage			5
22		Com.			15
22		Cash			700
	10				
21	Mdse		900		
21		To J. C King			900
	10				
22	Expense		31 25		
22		To Cash			31 25
	11				
28	Shipment to Dow & Todd No. 1.		11450		
		To Sundries			
21		Mdse.			11250
22		Cash			2
		Amount Forward			

Oakland, July 12, 1887.

		Amount Forward.			
21	Mdse				
28		To Bills Pay	3156 75		
		13.			3156 75
23	W. J. Comings Cor. No. 1		65		
22		To Cash		65	
		15			
23	Bills Rec		560		
28		To Comings Cor. No. 1.		560	
		16.			
21	J. C. King		300		
22		To Cash		300	
		16			
	Dow & Todd	Dow & Todd	102 75		
		To Shipment No. 1.		102 75	
		17			
23	Jno. A. Mason		1620		
21		To Mdse		1620	
		18			
21	J. B. Clark's Cor. No. 2.		18		
22		To Cash		18	
		19			
22	Robt. G. Laidlaw		852		
23		To Comings Cor. No. 1.		852	
		19			
23	Comings Cor. No. 1.		1347		
		To Sundries			
22		Storage		10	
22		Com.		2824	
24		Comings		130876	
		21			
24	Shipment G. L. & Theiler No. 2		675		
21		To Mdse		675	
		22			
22	Cash		135		
21		To Clark's Cor. No. 2.		135	
		Amount Forward			

Oakland, July 23, 1857.

		Amount Forward				
24	W. J. Corning		560			
23		To Bills Rec			560	
		24				
21	Mdse		1200			
23		To Bills Pay			1200	
		25				
24	Morey & Co's Con. No. 1,		60			
22		To Cash			60	
		25				
22	Sundries	To Cash			3156	72
23	Bills Pay		3150			
23	Interest		6	72		
		25				
24	Shipment to M. & D. Fisher No. 1.		2160	75		
		To Sundries				
21		Mdse			2150	
22		Cash			10	75
		26				
22	Cash		7989	99		
24		To Whole Shipment No. 2.			7989	99
		27				
24	W. J. Corning		500			
23		To Bills Pay			500	
		29				
22	Cash		137			
21		To Clarke Con. No. 2.			137	
		30				
23	Bills Rec		852			
22		To Saidlaw			852	
		31				
22	Expense		75			
22		To Cash			75	
		26				
	Cash		1027	75		
		To Dow & Todd			1027	75

Bills

No.	When issued		Drawer	Drawee	In whose favor
1	Apr	4	Harvey & Leonard	Wells, Johnson & Co	Wells, Johnson & Co
2	"	7	David Bailey	Harvey & Leonard	E. P. Andrews
3	"	5	Bancroft & "	" & "	W. A. Bancroft
4	"	11	H. W. Stevens	" & "	Howe & Orton
5	"	25	Beckman & Ordway	" & "	Beckman & Ordway

Bills

No	When dated		Drawer	Drawee	In whose favor
1	Apr	2	Ford & Co	Harvey & Leonard	Harvey & Leonard
2	"	3	F. W. Warren	" & "	" & "
3	"	6	Moore & Ellms	" & "	" & "
4	"	5	Harvey & Leonard	Ford & Co	" & "
5	"	16	Moore & Ellms	L. M. Horton	" & "
6	"	21	Harvey & Leonard	Sickle. Stover	H. W. Stevens
7	"	23	P. H. Barnard	Harvey & Leonard	Harvey & Leonard
8	"	25	Harvey & Leonard	F. W. Warren	" & "
9					

Payable

For what given	Where Pay.	Date	When due	Amount	When redeemed
On a/c		Apr 4	Apr 27	400	Paid. Apr, 27.
"	C Bank	" 7	" 20	500	Charged to our acct
Bal a/c		" 8	" 14	38	Paid Apr. 14.
"		" 11	May 14	200	" " 18.
Mdse		" 26	June 29	315	

Rec

For what rec'd.	Where pay	Date	When due	Amount	When & how disposed of
On a/c		Apr 1	Apr. 30	100	Discounted @ C.B. 4%
Mdse		" 3	" 21	200	Paid, Apr. 21
"	Buffalo	" 6	May 9	150	
"	C. Bank	" 5	" 11	100	Discounted Apr 8
On a/c		" 16	Apr 22	200	Paid Apr 22
	Detroit	" 21	June 24	100	
" a/c		" 23			
Bal acct.	Avon	" 26	May 29		Discounted @ C.B

341.42